

**PARISH OF ASCENSION**

**FINANCIAL SECTION**







## INDEPENDENT AUDITORS' REPORT

Honorable Chairman and Members  
of the Ascension Parish Council  
Donaldsonville, Louisiana

We have audited the accompanying general-purpose financial statements and the combining, individual fund, and account groups financial statements of the **PARISH OF ASCENSION (PARISH)** as of and for the year ended December 31, 2000, as listed in the table of contents. These financial statements are the responsibility of the Parish's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We did not audit the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District  
Ascension Parish Sheriff  
Ascension Parish Clerk of Court  
Ascension Parish Assessor  
Ascension Parish Court  
Twenty-Third Judicial District Indigent Defender Board  
Twenty-Third Judicial District Judicial Expense Fund  
Ascension Parish Communication District  
East Ascension Hospital Service District  
West Ascension Hospital Service District  
Ascension Parish Water Works District No. 2  
Ascension Parish Water Works District No. 4

Those statements represent 99% of the assets and 98% of the revenues of the discretely presented component units. The financial statements of those entities were audited by other auditors whose reports have been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, which statements reflect \$2,646,932 and \$1,974,238 of Special Revenue Funds' assets and revenues, respectively, \$8,390,583 of general fixed assets and \$47,199 of general long-term debt as of and for the year ended December 31, 2000. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ascension Parish Library, is based solely on the report of the other auditor.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose



financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based upon our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the **PARISH** as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above, present fairly, in all material respects, the financial position of each of the individual funds and account groups of the **PARISH**, at December 31, 2000, and the results of operations of such funds and cash flows of individual proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 31, 2001, on our consideration of the Parish of Ascension's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards on pages 128 and 129 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements of the Parish of Ascension. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

*Faulk & Winkler LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
May 31, 2001